

EXHIBIT 4

Timeline
Updated May 30, 2013

Start (if applicable)	Completion	Description
Present	6/30/2013	Fact finding continues. Outside Experts (O/E) perform/complete review of IDR responses provided to date. Identify new or follow-up information needs, issue IDRs if needed, and review responses as received.
6/10/2013	9/15/2013	O/E complete bulk of analysis. Redmond source code analysis visits completed between June 10 and August 31. Requests for any identified and outstanding information needs (IDRs, interviews, etc.). Presentation to IRS of results of analysis able to perform to-date.
9/15/2013	10/25/2013	O/E complete evaluation and report results of analysis to IRS.
11/4/2013	11/15/2013	IRS presents conclusions to Taxpayer
11/4/2013	4/1/2014	Dialogue with Taxpayer on Issues – Determine if Room for Resolution
	4/1/2014	Resolution of Issue(s) or Issuance of 30-Day Letter
	6/30/2014	Statute Extension Date

Notes:

(1) This timeline is based on the expectation that throughout fact finding process information requests will be communicated to Taxpayer on a rolling basis and that complete responses to IDRs will be received within 2 weeks of the IDR in question being issued. The majority of data intensive IDRs have been issued already, and based on what is currently known, we continue to believe that most IDRs will be issued by June 30, particularly on non-code items. However, if at any point new information needs or sources are identified that it is sensible to develop, we may pursue additional information requests or interviews. Also, to date, at the request of the Taxpayer, we have used informal interviews by phone to develop the case as quickly as possible. We may, as previously discussed, pursue more formal interviews if deemed appropriate at some point.

(2) In response to the Taxpayer's insistence that software code be produced and reviewed only at the company's clean room facility in Redmond, a preliminary investigative trip was completed by the software OE to confirm that the code analysis could be completed at the Redmond facility. After completing this evaluation and confirming that the analysis could be performed in Redmond, additional funding was secured to support the higher cost of the OE having to perform the code analysis at the Taxpayer's Redmond facility. The first of two anticipated 2-week visits by the OE to Redmond to complete the code analysis has been confirmed for June 10-21. We anticipate that the second visit will be completed between July 22 and August 31, likely either the first two weeks in that period or the last two weeks.